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- and -

MCKOOL SMITH P.C.
Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)
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Telephone: (713) 485-7300
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Counsel to the Liquidating Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

NOTICE OF HEARING ON THE LIQUIDATING TRUSTEE'S AMENDED OBJECTION TO CLAIM NO. 964 OF JOHN DISTEFANO

PLEASE TAKE NOTICE THAT:

A hearing (the "***Hearing***") to consider the Amended Objection to Claim No. 964 of John DiStefano, dated December 30, 2010 (the "***Objection***"), of John DeGroote Services LLC (the "***Liquidating Trustee***") as Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, to Claim No. 964 of John DiStefano filed in the Debtors' chapter 11 cases shall be held before Honorable Robert E. Gerber, United States Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **February 2, 2011, at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Objection is **January 21, 2011, at 4:00 p.m. (Eastern Time)** (the "***Objection Deadline***").

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors' estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User's Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court's case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline.

Counsel to the Liquidating Trustee McKool Smith P.C. One Bryant Park, 47th Floor New York, New York 10036 Attn: Peter S. Goodman, Esq.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
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Counsel to the Liquidating Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

LIQUIDATING TRUSTEE'S AMENDED OBJECTION TO
CLAIM NO. 964 OF JOHN DISTEFANO

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the "***Liquidating Trustee***") to the BearingPoint Inc. Liquidating Trust files this amended objection (the "***Objection***") to claim of John DiStefano. This Objection is filed pursuant to section 502 of title 11 of the United States Code (the "***Bankruptcy Code***"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated

October 14, 2009 [Docket No. 1353] (the "***Procedures Order***"). In support of the Objection, the Liquidating Trustee respectfully represents as follows.

RELIEF REQUESTED AND SUMMARY

1. The Liquidating Trustee objects and requests that the Court disallow and expunge Proof of Claim No. 964 (the "***Claim***") filed by John DiStefano (the "***Claimant***") in its entirety. The Liquidating Trustee previously objected to the Claim as part of the Liquidating Trustee's Seventh Omnibus Objection to Claims [Docket No. 1626]. Claimant subsequently responded to the claim objection [Docket No. 1677]. The Liquidating Trustee and Claimant have not amicably resolved the Claim.

2. The Debtors have no liability to Claimant. Claimant asserts that he is owed cash incentive payments under his employment agreement with the Debtors. The employment agreement between Claimant and the Debtors provides that the cash incentive payments are not payable if Claimant's employment terminates. Claimant voluntarily terminated his employment with the Debtors, thereby extinguishing any liability of the Debtors under his employment agreement.

JURISDICTION

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

4. On February 18, 2009 (the "***Petition Date***"), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On December 22, 2009, the Court by written order confirmed the Debtors' Modified Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated December 17, 2009 (the "***Plan***"). John DeGroote Services LLC serves as the Liquidating Trustee under the Plan. The Plan became effective on December 30, 2009 (the "***Effective Date***").

6. On May 8, 2009, Claimant voluntarily terminated his employment with the Debtors and began employment at Deloitte LLP ("***Deloitte***").

7. On July 7, 2009, the Debtors rejected Claimant's Cash Payment Award Agreement (the "***Award Agreement***") in the Sixth Omnibus Order Rejecting Contracts [Docket No. 1019].

8. On August 6, 2009, Claimant filed Claim No. 964. A copy of Claim No. 964 is attached hereto as Exhibit A. Attached to the Claim is a brief description of unpaid incentive payments allegedly owed by the Debtors to the Claimant.

9. On February 3, 2010, the Debtors filed their Seventh Omnibus Objection to Claims [Docket no. 1626]. The Seventh Omnibus Objection to Claims included an objection to John DiStefano's Claim.

10. On February 22, 2010, John DiStefano filed his Response to Omnibus Objection to Proof of Claim and Supporting Declaration [Docket No. 1677].

OBJECTION TO CLAIM

11. The Liquidating Trustee denies any liability for the Claim. The Claim asserts that Clamant is owed $250,000 pursuant to the Award Agreement between BearingPoint, Inc. and Claimant. Claimant is not entitled to any further payment pursuant to the terms of the Award Agreement because his employment terminated prior to accrual of the claimed award.

12. The Award Agreement Provides:

> 1. **Payment of Award**. Except as provided in sections 2, 3, 4, and 7 of this Agreement, [Claimant] shall be entitled to receive cash payment of the Award, payable as set forth below on the respective Award Payment Dates….
>
> 3. **Termination of Employment.**
>
> a. If the [Claimant]'s employment terminates for any reason or no reason, with or without "Cause," other than on account of death, Disability or Retirement, the [Claimant] shall not be entitled to receive payment of any unpaid portion of the award.
>
> 7. **Change in Control.** In the event of a Change in Control of the [Debtors], any unpaid portion of the Award shall become payable in full and non-forfeitable effective as of the date of the Change in Control, provided that the [Claimant] has not terminated prior to such date.

13. The preamble to the Award Agreement further provides:

> [T]he [Claimant]: (a) acknowledges receipt of and represents that the [Claimant] has read and is familiar with [the Award Agreement] and the 2000 Long-Term Incentive Plan (the "***Plan***")….Unless otherwise defined herein, capitalized terms shall have the meanings assigned to such terms in the Plan.

14. As set forth in the declaration of Barry Folse, attached hereto as Exhibit B, Claimant voluntarily terminated his employment with the Debtors on May 8, 2009 and began working for Deloitte on May 9, 2009. Prior to Claimant's termination, the Debtors issued a Public Service Employee Transition Letter ("***Transition Letter***"), attached hereto as Exhibit C, to Claimant and other employees. The Transition Letter states, "According to our records, you have accepted the offer of employment extended to you by Deloitte as part of the asset purchase of our Public Services business. As such, you will be voluntarily terminating from BearingPoint on May 8, 2009."

15. No Change in Control event, as defined in the Award Agreement, occurred prior to the termination of Claimant's employment with the Debtors. The Debtors' rejection of the Award Agreement occurred after termination of Claimant's employment. Claimant has not identified any other change of control occurring prior to the termination of his employment.

Accordingly, there were no damages resulting from rejection of Claimant's contract and Claimant has no claim.

WHEREFORE the Liquidating Trustee respectfully requests the Court disallow the Claim and grant such other and further relief as is just and proper.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman

Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
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Counsel to the Liquidating Trustee

EXHIBIT "A"

CLAIM 964 OF JOHN DISTEFANO

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

PROOF OF CLAIM

Name of Debtor (Check Only One)	Case No	Name of Debtor	Case No	Name of Debtor	Case No
☐BE New York Holdings Inc	09 10690 (REG)	☐BearingPoint International I, Inc	09-10698 (REG)	☐I2 Mid Atlantic LLC	09 10706 (REG)
XX BearingPoint Inc	09-10691 (REG)	☐BearingPoint Israel LLC	09-10699 (REG)	☐I2 Northwest LLC	09 10707 (REG)
☐BearingPoint LLC	09 10692 (REG)	☐BearingPoint Puerto Rico, LLC	09-10700 (REG)	☐Metrius Inc	09-10708 (REG)
☐BearingPoint Americas, Inc	09 10693 (REG)	☐BearingPoint Russia LLC	09-10701 (REG)	☐OAD Acquisition Corp	09 10709 (REG)
☐BearingPoint BG LLC	09-10694 (REG)	☐BearingPoint South Pacific LLC	09-10702 (REG)	☐OAD Group, Inc	09-10710 (REG)
☐BearingPoint Enterprise Holdings LLC	09-10695 (REG)	☐BearingPoint Southeast Asia LLC	09-10703 (REG)	☐Peloton Holdings L L C	09 10711 (REG)
☐BearingPoint Global Inc	09 10696 (REG)	☐BearingPoint Technology Procurement Services LLC	09-10704 (REG)	☐Softline Acquisition Corp	09 10712 (REG)
☐BearingPoint Global Operations Inc	09-10697 (REG)	☐BearingPoint USA Inc	09-10705 (REG)	☐Softline Consulting & Integrators Inc	09 10713 (REG)

NOTE *This form should not be used to make a claim for an administrative expense arising after the commencement of the case but may be used for purposes of asserting a claim under 11 U S C § 503(b)(9) (see Column # 5) A request for payment of an administrative expense may be filed pursuant to 11 U S C § 503*

Your Claim is Scheduled As Follows.

THE GARDEN CITY GROUP, INC.
AUG 6 2009

Name of Creditor (the person or other entity to whom the debtor owes money or property) John C. Distefano

Name and address where notices should be sent
John C. Distefano
14307 Manderleigh Woods Drive
Chesterfield, MO 63017

Telephone number (314) 422-3539

☐ Check this box to indicate that this claim amends a previously filed claim

Court Claim Number ____________
(*If known*)

Filed on ____________

If an amount is identified above you have a claim scheduled by one of the Debtors as shown (This scheduled amount of your claim may be an amendment to a previously scheduled amount) If you agree with the amount and priority of your claim as scheduled by the Debtor and you have no other claim against the Debtor, you do not need to file this proof of claim form, EXCEPT AS FOLLOWS If the amount shown is DISPUTED, UNLIQUIDATED or CONTINGENT a proof of claim MUST be filed in order to receive any distribution in respect of your claim If you have already filed a proof of claim in accordance with the attached instructions, you need not file again.

Name and address where payment should be sent (if different from above)

FILED - 00964
SDNY
BEARINGPOINT, INC.
09-10691 (REG)

Telephone number

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim Attach copy of statement giving particulars

☐ Check this box if you are the debtor or trustee in this case

1 **Amount of Claim as of Date Case Filed** $ 250,000.00

If all or part of your claim is secured, complete item 4 below, however, if all of your claim is unsecured, do not complete item 4

If all or part of your claim is entitled to priority complete item 5

☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim Attach itemized statement of interest or charges

2 **Basis for Claim** Rejected employment contract.
(See instruction #2 on reverse side)

3 **Last four digits of any number by which creditor identifies debtor.** ____________

3a **Debtor may have scheduled account as** #090
(See instruction #3a on reverse side)

4 **Secured Claim** (See instruction #4 on reverse side)
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information

Nature of property or right of setoff ☐ Real Estate ☐ Motor Vehicle ☐ Equipment ☐ Other
Describe

Value of Property $____________ **Annual Interest Rate**___%

Amount of arrearage and other charges as of time case filed included in secured claim,

if any $____________ **Basis for perfection** ____________

Amount of Secured Claim $____________ **Amount Unsecured $**____________

5 **Amount of Claim Entitled to Priority under 11 U S C §507(a) If any portion of your claim falls in one of the following categories, check the box and state the amount**

Specify the priority of the claim

☐ Domestic support obligations under 11 U S C §507(a)(1)(A) or (a)(1)(B)

☐ Wages, salaries or commissions (up to $10 950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor s business, whichever is earlier - 11 U S C §507 (a)(4)

☐ Contributions to an employee benefit plan – 11 U S C §507 (a)(5)

☐ Up to $2,425* of deposits toward purchase, lease or rental of property or services for personal, family or household use – 11 U S C §507 (a)(7)

☐ Taxes or penalties owed to governmental units - 11 U S C §507 (a)(8)

☐ Value of goods received by the Debtor within 20 days before the date of commencement of the case 11 U S C § 503(b)(9) (§507(a)(2))

☐ Other – Specify applicable paragraph of 11 U S C §507 (a)(__)

Amount entitled to priority
$____________

**Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment*

6 **Credits** The amount of all payments on this claim has been credited for the purpose of making this proof of claim

7. **Documents** Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices itemized statements or running accounts, contracts, judgments mortgages, and security agreements You may also attach a summary Attach redacted copies of documents providing evidence of perfection of a security interest You may also attach a summary (*See definition of " redacted" on reverse side*)

DO NOT SEND ORIGINAL DOCUMENTS ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING

If the documents are not available, please explain

Date 8/3/09

Signature The person filing this claim must sign it Sign and print name and title if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above Attach copy of power of attorney if any

John C. Distefano

B10 (Official Form 10) (12/07) *Penalty for presenting fraudulent claim* Fine of up to $500,000 or imprisonment for up to 5 years or both 18 U S C §§ 152 and 3571

GREENSFELDER
ATTORNEYS AT LAW

Greensfelder, Hemker & Gale, P C
12 Wolf Creek Drive
Suite 100
Belleville (Swansea), IL 62226

2000 Equitable Building
10 South Broadway
St Louis, MO 63102

T 618-257-7308
F 618-257-7353

Cherie K Macdonald
E-mail ckm@greensfelder com
Direct Dial (618) 239-3617

August 5, 2009

VIA FEDERAL EXPRESS – PRIORITY OVERNIGHT
The Garden City Group, Inc
Attn· BearingPoint, Inc
105 Maxess Road
Melville, New York 11747

Re BearingPoint, Inc., Case No 09-10691

Dear Sir or Madam.

Enclosed are an original and two copies of a Proof of Claim for the above bankruptcy proceeding Please file the original upon receipt and return a file-marked copy in the enclosed return envelope

Please call me if you should have any questions Thank you

Very truly yours,

GREENSFELDER, HEMKER & GALE, P C

Cherie Macdonald

CKM/dke
Enclosures

STATEMENT OF CLAIM

Under that certain Cash Payment Award Agreement, scheduled as Employee/Contract ID #4030422 and Employee ID #090, and rejected herein, the following amounts remain due.

$125,000 00 due March 1, 2010
$125,000 00 due March 1, 2011
$250,000 00 TOTAL

A copy of the above described agreement is confidential and should be in Debtor's possession However, Claimant shall make a copy of it available to Debtor upon reasonable request

EXHIBIT B

DECLARATION OF BARRY FOLSE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
BEARINGPOINT, INC., et al.,	:	09 - 10691 (REG)
Debtors.[1]	:	(Jointly Administered)

DECLARATION OF BARRY FOLSE IN SUPPORT OF LIQUIDATING TRUSTEE'S AMENDED OBJECTION TO CLAIM NO. 964 OF JOHN DISTEFANO

Barry Folse makes this declaration under 28 U.S.C. § 1746 and states:

1. I am a Managing Director of AlixPartners, LLP ("AP"). John DeGroote Services LLC (the "Liquidating Trustee") has retained AP as temporary employees. I am authorized to execute this Declaration on behalf of the Liquidating Trustee. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this declaration in support of the Liquidating Trustee's Amended Objection to Claim No. 964 of John DiStefano (the "Objection"). I, or employees of the Liquidating Trustee under my direction and control, have reviewed claim number 964 ("Claim") submitted by John DiStefano ("Claimant").

3. I, or employees under my direction and control, have reviewed the Debtors' outstanding personnel records. John DiStefano voluntarily terminated his employment with the Debtors on or before May 8, 2009.

[1] The Debtors include: BE New York Holdings, Inc., BearingPoint, Inc., BearingPoint, LLC, BearingPoint Americas, Inc., BearingPoint BG, LLC, BearingPoint Enterprise Holdings, LLC, BearingPoint Global, Inc., BearingPoint Global Operations, Inc., BearingPoint International I, Inc., BearingPoint Israel, LLC, BearingPoint Puerto Rico, LLC, BearingPoint Russia, LLC, BearingPoint South Pacific, LLC, BearingPoint Southeast Asia LLC, BearingPoint Technology Procurement Services, LLC, BearingPoint USA, Inc., i2 Mid Atlantic LLC, i2 Northwest LLC, Metrius, Inc., OAD Acquisition Corp., OAD Group, Inc., Peloton Holdings, L.L.C., Softline Acquisition Corp., and Softline Consulting and Integrators, Inc.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 30th day of December, 2010.

Barry Folse
Managing Director, AlixPartners, LLP

EXHIBIT C

TRANSITION LETTER

Dear Public Services Employee:

According to our records, you have accepted the offer of employment extended to you by Deloitte as part of the asset purchase of our Public Services business. As such, you will be voluntarily terminating from BearingPoint on May 8, 2008. Due to your impending termination, there is certain information you need to know with regards to your BearingPoint wage treatment, benefits coverage and other actions you need to take with regard to your BearingPoint T&E, laptops, etc. Please carefully review the information here as well as the information found on this special site for PS employees transitioning to Deloitte. Additional questions related to your termination from BearingPoint should be directed to your Human Resources representative.

Your Pay and Benefit Deductions

As previously communicated by Deloitte, you will become a Deloitte employee effective May 9, 2009. However, due to administrative reasons, BearingPoint will continue to act as the payroll provider for Deloitte through May 31. In other words, your pay will be processed by BearingPoint, but you will be a Deloitte employee. Your rate of pay and direct deposit will remain the same as it is currently through May 31, 2009. You will receive your pay on the regular schedule (the 15th and last day of the month), but in May, it will be broken into two parts to take into account the time you work for BearingPoint and the time you work for Deloitte.

Certain key BearingPoint benefits will continue through the end of the month, others will stop as of your termination date, as described below. For those benefits that will continue through the end of the month, the full month's deductions will be taken from your final BearingPoint paycheck (pay period 5/1–5/8). For the BearingPoint benefits that end on May 8, a normal pay cycle deduction will be taken from your final BearingPoint paycheck. Please review the next section for details about each benefit. In addition, please note that because your earnings are paid on two different checks and pre-tax deductions are doubled for the 5/1-5/8 pay period, your Federal and State withholding taxes will mostly likely be less than your normal tax withholdings.

Below is a summary of when, and by whom, you will be paid through the end of May.

Pay Period	Deloitte Employee?	Pay Date	Payroll Provider	Benefit Deductions?
5/1 – 5/8	No	5/15	BearingPoint	Yes
5/9 – 5/15	Yes	5/15	BearingPoint	No
5/16 – 5/31	Yes	5/31	BearingPoint	No

Your Benefits

As mentioned above, some of your current benefits continue through the end of the month and some end on the date on which you terminate from BearingPoint. The following summarizes how your benefits and any associated deductions will be handled. For more details on each benefit, please click here [link to Benefits Summary].

The following benefits continue through May 31, 2009. If you are enrolled in

these benefits, a full month's deductions will be taken from your final BearingPoint paycheck on May 15:

- Medical
- Dental
- Vision
- Health Care Flexible Spending Account
- Dependent Care Flexible Spending Account
- Supplemental Life Insurance
- Accidental Death and Dismemberment Insurance (AD&D)
- Spouse Life Insurance
- Child Life Insurance
- Critical Illness Insurance
- Long-Term Care Insurance
- Group Property and Casualty Insurance
- Hyatt Legal Plan
- Pet Insurance

The following benefits continue through May 8, 2009. If you are enrolled in these benefits, a normal pay cycle deduction will be taken from your final BearingPoint paycheck on May 15:

- Pre-tax 401(k)
- Roth 401(k)
- Regular after-tax 401(k)
- 401(k) Catch-up Contributions
- 401(k) loan repayments (more than one loan repayment will be taken if you currently have more than one 401(k) loan)
- Long-Term Disability (LTD) (Note: you will be covered under Deloitte's plan starting with your first day of employment.)
- Transit benefits (WageWorks)

Important 401(k) Plan Information:

- Your 401(k) deductions will be based on your BearingPoint pay from 5/1- 5/8. Your final 401(k) deductions will be deposited with Merrill Lynch generally within five business days of your 5/15 paycheck. To ensure that all 401(k) contributions have been deposited, 401(k) Plan participants will be able to request a distribution of their accounts in late May. 401(k) will not be withheld from your PTO payout.
- If you have a current 401(k) loan(s), you will have the opportunity to roll over your outstanding loan(s) to the Deloitte 401(k) Plan. Information on how to roll over your 401(k) loan will be sent to you by Merrill Lynch via U.S. mail within the next two weeks.

The following other BearingPoint programs and benefits will end on May 8, 2009:

- Paid Time Off (PTO) (You will no longer continue to accrue PTO)

- Short-Term Disability (STD) (Note: you will be covered under Deloitte’s plan starting with your first day of employment on May 9.)
- Adoption Reimbursement
- Bright Horizons child care

Again, please carefully review the information here as well as the information found on this site. For questions, please contact your Human Resources representative.

PROPOSED ORDER

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
BEARINGPOINT, INC., et al.,	:	09 - 10691 (REG)
Debtors.	:	(Jointly Administered)

ORDER GRANTING LIQUIDATING TRUSTEE'S OBJECTION TO CLAIM NO. 964 OF JOHN DISTEFANO

On consideration of the Objection to Claim No. 964 of John DiStefano (the "***Objection***"),[1] filed by John DeGroote Services LLC, Liquidating Trustee of the BearingPoint Inc. Liquidating Trust ("***Liquidating Trustee***"), for entry of an order disallowing and expunging the claim of John DiStefano, all as more fully set forth in the Objection; and the Court having held a hearing to consider the relief requested therein (the "***Hearing***"), with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

A. Consideration of the Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).

B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

C. The Court has jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

[1] Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Objection.

D. The Liquidating Trustee has provided due and proper notice of the Objection and Hearing to parties in interest (the "***Notice Parties***"), including John DiStefano, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all other claims or causes of action that it may have against the claimant affected by this Objection.

Therefore, it is hereby ORDERED that:

1. The Objection is GRANTED as set forth herein.

2. Claim No. 964 of John DiStefano is disallowed in its entirety.

3. Garden City Group is authorized and directed to delete the disallowed Claim, pursuant to this Order, from the official claims register in these chapter 11 cases.

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
______________, 2010

____
HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE